

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEBRASKA**

IN RE)	CASE NO. BK 10-80444
LUND, MARK T and)	Chapter 7
NIGRIN, CHRISANN M.,)	
)	
Debtors.)	

APPLICATION TO RETAIN ACCOUNTANT

TO: THE BANKRUPTCY JUDGES FOR THE DISTRICT OF NEBRASKA

The application of Richard D. Myers respectfully represents:

1. Your applicant is the Trustee of the estate of the above-named debtor having been duly appointed and qualified, and he is now acting as such Trustee.
2. Applicant wishes to employ William A. Startzer and the firm of Frankel, Zacharia, LLC, #700 11404 W. Dodge Rd., Omaha, NE 68154, certified public accountants, duly admitted to practice in the State of Nebraska as his accountants herein.
3. The applicant has selected Mr. Startzer and his firm for the reason that they have considerable experience in matters of this nature, and the applicant believes that the firm is well-qualified to engage in the activities for which the firm is to be retained to represent him in this proceeding.
4. The professional services that the accountants are to render are as follows:
 - (a) For the purpose of advising on taxation matters, negotiating with the Internal Revenue Service and Nebraska Department of Revenue, in preparation of fiduciary income tax returns.
 - (b) To prepare on behalf of the applicant necessary applications, answers, orders, reports and other papers.
 - (c) To prepare fiduciary income tax return.

5. It is necessary for the applicant to employ an accountant because skill and professional legal services are required for the institution, prosecution and handling of a variety of accounting proceedings on behalf of this estate.

6. The applicant desires to employ Mr. Startzer and his firm as accountants because of the extent of accounting services required.

7. To the best of the applicant's knowledge, Mr. Startzer and his firm have no connection with the debtor, the creditors or any other party in interest except as disclosed in the accompanying affidavit, and represent no interest adverse to the Trustee of the estate in the matters upon which it or they are engaged, and their employment would be in the best interest of this estate.

WHEREFORE, your applicant prays that he be authorized to employ and appoint the said William A. Startzer and the firm of Frankel, Zacharia, et al as his accountants under a general retainer, and that he have such other and further relief as is just.

Date: May 11, 2011

/s/Richard D. Myers

RICHARD D. MYERS, Trustee
11404 W. Dodge Rd., Suite 500
Omaha, NE 68154-2584
402-492-9200

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the above and foregoing document was served electronically by filing in the court's CM/ECF system this May 11, 2011.

/s/ Diane M. Wilson

Diane M. Wilson
Assistant to Richard D. Myers, Trustee